

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.136/Agr/2021  
Assessment Year: 2016-17

Rajendra Kandeale, Ward-6, Subhash Ganj, Dabra, Gwalior	<b>Vs.</b>	Pr. CIT, Gwalior.
<b>PAN : ABVPK3107G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Shri Sukesh Kumar Jain, CIT(DR)

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for assessment year 2016-17, arises against the Principal Commissioner of Income Tax, Gwalior's order F. No. Pr.CIT/Gwl/263/2020-21 dated 26.03.2021, involving proceedings under section 263 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We, accordingly, proceeded ex parte against him.

3. It emerges from the case file that section 263 notices had been issued during the Covid-19 pandemic. Faced with this situation, the

Revenue could hardly dispute the clinching fact that the PCIT has initiated and completed the section 263 proceedings in the Covid-19 pandemic outbreak period from 15.03.2020 to 28.02.2022 despite the fact this period has already been ordered to be excluded as per hon'ble apex court landmark directions in Cognizance for Extension of Limitation, in re (2022)441 ITR 722(SC). We, therefore, deem it appropriate to restore the assessee's instant appeal back to the learned PCIT for his appropriate adjudication subject to a rider that assessee shall plead and prove this case within three effective opportunities at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purpose.

***Order pronounced in the open court on 11<sup>TH</sup> February, 2025.***

**Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER**

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 11<sup>TH</sup> February, 2025.

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra